

House Bill 1490 (AS PASSED HOUSE AND SENATE)

By: Representative Crawford of the 16th

A BILL TO BE ENTITLED
AN ACT

1 To authorize the governing authority of the City of Cedartown to levy an excise tax pursuant
2 to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures,
3 conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the
8 governing authority of the City of Cedartown is authorized to levy an excise tax pursuant to
9 said subsection at a rate not to exceed 8 percent of the charge for the furnishing for value to
10 the public of any room or rooms, lodgings, or accommodations furnished by any person or
11 legal entity licensed by, or required to pay business or occupation taxes to, the municipality
12 for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other
13 place in which rooms, lodgings, or accommodations are regularly or periodically furnished
14 for value.

15 **SECTION 2.**

16 The enactment of this Act is subsequent to the adoption on April 28, 2010, of Resolution
17 6-2010 of the governing authority of the City of Cedartown which specifies the subsequent
18 tax rate, identifies the projects or tourism product development purposes, and specifies the
19 allocation of proceeds.

20 **SECTION 3.**

21 In accordance with the terms of Resolution 6-2010:

- 22 (1) In each fiscal year during which a tax is collected pursuant to paragraph (2) of
23 subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less
24 than 50 percent of the total amount of taxes collected that exceed the amount of taxes that

25 would be collected at the rate of 5 percent shall be expended for promoting tourism,
26 conventions, and trade shows by the destination marketing organization designated by the
27 City of Cedartown or by such other entity authorized to administer and expend the
28 proceeds of such tax under an existing contract authorized by paragraph (2) of
29 subsection (e) of Code Section 48-13-51 of the O.C.G.A; and
30 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
31 be collected at the rate of 5 percent which are not otherwise expended under
32 paragraph (1) of this section shall be expended for tourism product development.

33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.